viz. Bombay and Aurangabad which are the districts identified as having concentration of minorities. According to information furnished by Bank of Maharashtra, Convenor, State Level Banker's Committee to Reserve Bank of India, Public Sector Banks' advances to the minority communities in the above two districts at the end of March, 1991 (the latest available) are as under:

	Balance outstanding (Rs. in crores)
Aurangabad	16.08
Bombay	103.82

In Keeping with the Government's 15 Point Programme for the welfare of minorities banks were advised from time to time by Reserve Bank of India to take steps for ensuring adequate share of credit to minorities. As there are no separate schemes or programmes like SEEUY specifically for minorities, the question of fixing of targets in this regard does not arise.

Maintenance of National Highways

5964. SHRI MOHAN RAWALE: Will the Minister of SURFACE TRANSPORT be pleased to state:

- (a) the total amount spent on the repair and maintenance of Bombay -Bangalore, Panval-Mangalore and Poona-Hyderabad National Highways during the last three years, year-wise;
- (b) whether it has come to the notice of the Government that the condition of these roads becomes very bad during rainy season every year causing traffic jams; and
- (c) if so, the measures the Government propose to take for proper maintenance of these highways?

THE MINISTER OF STATE OF THE MINISTRY OF SURFACE TRANSPORT (SHRI JAGDISHTYTLER): (a) The funds for repair and maintenance of National Highways are allotted State-wise and not National Highway-wise. The total expenditure incurred during the last three years in the four States through which these National Highways pass are furnished below:-

Rs. in lakhs

	State	1988-89	1989-90	1990-91
1.	Andhra Pradesh	1,006.71	1,308.33	1,350.56
2.	Kamataka	793.64	847.94	883.32
3.	Maharashtra	1,300.31	1,388.07	1,848.56
4.	Goa	166. 36	237 20	218.87

(b) and (c). National Highways may get damaged due to rains. However, they are being dept in traffic-worthy condition subject to the availability of funds.

Waiver of Outstanding Income Tax

5965. SHRI MOHAN RAWALE: Will the

Minister of FINANCE be pleased to state:

(a) the total amount of outstanding income tax waived or written off during last three years, year-wise and also during 1991-92:

- (b) the particulars of such assesses who have been given relief of Rs. five lakhs and above due to this waiver;
- (c) the rules regarding waiver of outstanding dues of income tax; and
- (d) the steps taken or proposed to be taken by the Government to ensure that these rules or guidelines are followed in the right earnest?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) and (b). The amount of outstanding income tax written off during 1988-89, 1989-90, 1990-91 and 1991-92 is given below:

Year	Amount written off (Rupees in Crores)
1988-89	16.23
1989-90	13.50
1990-91	4.97
1991-92 (upto 30.9.	5.11 91)

Under the existing instructions, write off of the outstanding demand in any case where the amount of the demand exceeds Rs. 15 lakhs requires the prior approval of the Central Board of Direct Taxes. The particulars of cases in which such approval was granted by the Board since 1988-89 are given in the statement annexed. The particulars of cases in which the outstanding demand of Rs. 15 lakhs or less is written off, are not complied by the Board. It will require considerable time and effort to collect the same from the assessing officers spread all over the country.

- (c) The outstanding demand which has become clearly irrecoverable is considered for being laid down which include, carrying out necessary enquires regarding the assets of the assessee, furnishing of certificate of irrecoverability of demand by the Tax Recovery Officer, satisfaction of a Committee comprising of Commissioners/Deputy Commissioners of Income tax regarding irrecoverability of demand etc. These guidelines are being followed property.
- (d) In view of the reply to part (c), question does not arise.

STATEMENT

Particulars of cases in which approval was given by the Central Board of Direct Taxes for write off of income tax demands exceeding Rs. 15 lakhs in the years 1988-89 to 1991-92.

SI. No.		nt written off es in lakhs)
1.	Nursingh & Co. (HUF), Calcutta	15.21
2.	Late Mohanlal D. Tolia, Madras	17.80
3.	M/s Radhakishan Banwari Lal, Allahbad	d 51.95
4.	Shri Banwari Lal, Partner of above firm at Al. No. 3	20.68